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**STATE BOARD OF EQUALIZATION
STAFF LEGISLATIVE BILL ANALYSIS (SHORT FORM)**

Date Amended:	04/07/99	Bill Number:	SB 1222
Tax:	Sales and Use, Special, and Property Taxes	Author:	Knight
Board Position:		Related Bills:	AB 436 (McClintock), AB 572 (Pescetti), AB 1631, SB 1425, and SB 1478 (1997-98)

We are following the bill but will not prepare a standard analysis on it in its present form.

COMMENTS:

This bill would conform Personal Income Tax Law to the burden of proof provisions of the Internal Revenue Service Restructuring and Reform Act of 1998 by providing that if, in any court proceeding to recover the tax claimed to be illegal, a taxpayer introduces credible evidence with respect to any factual issue relevant to ascertaining the liability for that tax, the Franchise Tax Board, rather than the taxpayer, shall have the burden of proof with respect to that issue, as specified.

This version of the bill would only impact the Franchise Tax Board.

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This staff analysis is provided to address various administrative, cost, revenue and policy issues; it is not to be construed to reflect or suggest the Board's formal position.

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